



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: MARION MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 725 SHERMAN STREET  
P.O. BOX 127  
MARION, WI 54950-0127

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** MARION MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** 725 SHERMAN STREET  
P.O. BOX 127  
MARION, WI 54950-0127**When was utility organized?** 1/1/1928**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS CYNTHIA KURTH**Title:** CLERK-TREASURER**Office Address:**725 SHERMAN STREET  
P.O. BOX 127  
MARION, WI 54950-0127**Telephone:** (715) 754 - 2124**Fax Number:** (715) 754 - 5420**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** CLIFTON GUNDERSON L.L.C.**Title:****Office Address:** CLIFTON GUNDERSON L.L.C.201 FRONTENAC AVENUE  
P.O. BOX 106  
STEVENS POINT, WI 54481**Telephone:** (715) 344 - 4984**Fax Number:** (715) 344 - 8544**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** CLIFTON GUNDERSON L.L.C.**Title:****Office Address:** CLIFTON GUNDERSON L.L.C.

201 FRONTENAC AVENUE

P.O. BOX 106

STEVENS POINT, WI 54481

**Telephone:** (715) 344 - 4984**Fax Number:** (715) 344 - 8544**E-mail Address:****Date of most recent audit report:** 3/2/2000**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 1999

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR JOHN BORK**Title:** SUPERINTENDENT**Office Address:**

725 SHERMAN STREET

P.O. BOX 127

MARION, WI 54950-0127

**Telephone:** (715) 754 - 2124**Fax Number:** (715) 754 - 5420**E-mail Address:**

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**Name of utility commission/committee:** UTILITY BOARD

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**Names of members of utility commission/committee:**

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MR JOHN HAMILTON, CHAIR

MR RICHARD PAISAR

MR HARLAN RADTKE

MR GEORGE STEPIEN

MR GERALD WILIE

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	249,071	237,032	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	76,582	92,456	<b>2</b>
Depreciation Expense (403)	46,746	33,689	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	42,359	38,336	<b>5</b>
<b>Total Operating Expenses</b>	<b>165,687</b>	<b>164,481</b>	
<b>Net Operating Income</b>	<b>83,384</b>	<b>72,551</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>83,384</b>	<b>72,551</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	57,764	34,205	<b>9</b>
Miscellaneous Nonoperating Income (421)	74,009	51,612	<b>10</b>
<b>Total Other Income</b>	<b>131,773</b>	<b>85,817</b>	
<b>Total Income</b>	<b>215,157</b>	<b>158,368</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	0	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>215,157</b>	<b>158,368</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	88,790	61,304	<b>13</b>
Amortization of Debt Discount and Expense (428)		23,800	<b>14</b>
Amortization of Premium on Debt--Cr. (429)			<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)			<b>18</b>
<b>Total Interest Charges</b>	<b>88,790</b>	<b>85,104</b>	
<b>Net Income</b>	<b>126,367</b>	<b>73,264</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	706,258	596,432	<b>19</b>
Balance Transferred from Income (433)	126,367	73,264	<b>20</b>
Miscellaneous Credits to Surplus (434)	39,792	36,562	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>872,417</b>	<b>706,258</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
MARION STATE BANK	57,764	4
<b>Total (Acct. 419):</b>	57,764	
<b>Miscellaneous Nonoperating Income (421):</b>		
NET OPERATING INCOME FROM NONREGULATED SEWER OPERATIONS	74,009	5
<b>Total (Acct. 421):</b>	74,009	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
1999 TAX EQUIVALENT FORGIVEN	39,792	8
<b>Total (Acct. 434):</b>	39,792	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	249,071	0	0	0	<b>249,071</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>249,071</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>249,071</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,132,038	1,979,904	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	258,610	215,364	<b>2</b>
<b>Net Utility Plant</b>	<b>1,873,428</b>	<b>1,764,540</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	2,463,459	2,354,798	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	698,307	649,500	<b>4</b>
<b>Net Nonutility Property</b>	<b>1,765,152</b>	<b>1,705,298</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>1,765,152</b>	<b>1,705,298</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	289,113	161,231	<b>8</b>
Temporary Cash Investments (132)	837,775	1,043,394	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	30,246	25,692	<b>11</b>
Other Accounts Receivable (143)	49,349	42,791	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	953,618	739,216	<b>14</b>
Materials and Supplies (150)	10,503	10,237	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>2,170,604</b>	<b>2,022,561</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	62,394	65,514	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	14,438	14,438	<b>20</b>
<b>Total Deferred Debits</b>	<b>76,832</b>	<b>79,952</b>	
<b>Total Assets and Other Debits</b>	<b>5,886,016</b>	<b>5,572,351</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	927,616	737,267	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	872,417	706,258	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,800,033</b>	<b>1,443,525</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,720,000	2,780,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>2,720,000</b>	<b>2,780,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	21,928	39,302	<b>28</b>
Payables to Municipality (233)	24,096	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	21,285	10,850	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>67,309</b>	<b>50,152</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,298,674	1,298,674	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>5,886,016</b>	<b>5,572,351</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	2,132,038	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>2,132,038</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	258,610	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>258,610</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,873,428</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	215,364				<b>215,364</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	46,746				<b>46,746</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>46,746</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,746</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	3,500				<b>3,500</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>3,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,500</b>	<b>19</b>
<b>Balance End of Year</b>	<b>258,610</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>258,610</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	2,354,798	108,661		<b>2,463,459</b>	<b>1</b>
<b>Other (specify):</b>					
NONE	0			<b>0</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>2,354,798</b>	<b>108,661</b>	<b>0</b>	<b>2,463,459</b>	
Less accum. prov. depr. & amort. (122)	649,500	48,807		<b>698,307</b>	<b>3</b>
<b>Net Nonutility Property</b>	<b>1,705,298</b>	<b>59,854</b>	<b>0</b>	<b>1,765,152</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	10,503	10,237	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>10,503</b>	<b>10,237</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1998 Revenue BANS	0	0	62,394	1
<b>Total</b>			<b>62,394</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	737,267	<b>1</b>
<b>Changes during year (explain):</b>		
CAPITAL INMPROVEMENTS PAID BY THE TIF	190,349	<b>2</b>
<b>Balance end of year</b>	<b>927,616</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1998 W&S Revenue BANS Series B	12/01/1998	05/01/2019	4.50%	2,490,000	<b>1</b>
1998 W&S Revenue BANS Series A	12/01/1998	05/01/2002	4.15%	230,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>2,720,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	42,359	2
Charged electric department expense		3
Charged sewer department expense	2,716	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>45,075</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	39,792	6
Social Security taxes	4,905	7
PSC Remainder Assessment	378	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>45,075</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0	0	0	0	1
1998 W&S Revenue BANS Series B	9,847	83,504	73,657	19,694	2
1998 W&S Revenue BANS Series A	1,003	5,286	4,698	1,591	3
<b>Subtotal</b>	<b>10,850</b>	<b>88,790</b>	<b>78,355</b>	<b>21,285</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>10,850</b>	<b>88,790</b>	<b>78,355</b>	<b>21,285</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	398,955	0	0	899,719	0	<b>1,298,674</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>398,955</b>	<b>0</b>	<b>0</b>	<b>899,719</b>	<b>0</b>	<b>1,298,674</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	30,246	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>30,246</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	42,981	9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
FIRE AND OTHER RECEIVABLE	6,368	11
<b>Total (Acct. 143):</b>	<b>49,349</b>	
<b>Receivables from Municipality (145):</b>		
COSTS TO BE PAID BY THE TIF	953,618	12
<b>Total (Acct. 145):</b>	<b>953,618</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
SPECIAL ASSESSMENTS-WATER	4,187	15

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
SPECIAL ASSESSMENTS-SEWER	10,251	16
<b>Total (Acct. 183):</b>	<b>14,438</b>	
<b>Payables to Municipality (233):</b>		
INTEREST COSTS PAID BY DEBT SERVICE FUND	24,096	17
<b>Total (Acct. 233):</b>	<b>24,096</b>	
<b>Other Deferred Credits (253):</b>		
NONE		18
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	2,055,971	0	0	0	<b>2,055,971</b>	<b>1</b>
Materials and Supplies	10,370	0	0	0	<b>10,370</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	236,987	0	0	0	<b>236,987</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	398,955	0	0	0	<b>398,955</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,430,399</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,430,399</b>	
Net Operating Income	83,384	0	0	0	<b>83,384</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.83%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.83%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	832,441	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	789,337	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,621,778</b>	
<b>Net Income</b>		
Net Income	126,367	5
<b>Percent Return on Proprietary Capital</b>	<b>7.79%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

**1. Acquisitions.**

NONE

**2. Leaseholder changes.**

NONE

**3. Extensions of service.**

NONE

**4. Estimated changes in revenues due to rate changes.**

NONE

**5. Obligations incurred or assumed, excluding commercial paper.**

NONE

**6. Formal proceedings with the Public Service Commission.**

NONE

**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) (Page F-07)

There is no depreciation expense on meters charged to the sewer because the cost of the meters when purchased is allocated between the water and sewer assets. Thus, the meters are already being depreciated in the sewer assets.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

This annual report should be read only in connection with the accompanying accountants report.

May 16, 2000

Ms. Cynthia Kurth, Clerk Treasurer  
Marion Municipal Water and Sewer Utility  
725 Sherman Street  
P.O. Box 127  
Marion, WI 54950-0127

1999 Analytical Review DWCCA-3380-PJL

Dear Ms. Kurth:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comments.

1. As was discussed with Kathy Butzlaff of our staff during April 2000, please note that in the utility's 2000 annual report the tax equivalent should be reported as zero because the tax equivalent was set at zero at the time of the last water rate case. The city council discussed this issue on June 2, 1997, and the currently authorized water rates are based on a tax equivalent of zero. Also, in the 2000 report, depreciation expense on meters charged to the sewer department should be calculated and reported in the Accumulated Provision for Depreciation and Amortization of Utility Plant schedule on page F-7. This allocation was missed in the 1998 and 1999 annual reports.

2. In review of Account 183, Miscellaneous Deferred Debits, in the 1999 PSC Annual Report, we noted that \$4,187 reported was described as "Special Assessments-Water" and \$10,251 reported was described as "Special Assessments-Sewer." Special assessments receivable should be reported in Account 124, Other Investments. Please assure that special assessments receivable will be reported in the future in Account 124, Other Investments.

You may consider your review closed. Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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## FINANCIAL SECTION FOOTNOTES

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cc: Mr. John Hamilton, Chair

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>		<b>Amounts (b)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)		244,950	1
<b>Total Sales of Water</b>		<b>244,950</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)		0	2
Other Water Revenues (474)		4,121	3
Amortization of Construction Grants (475)		0	4
<b>Total Other Operating Revenues</b>		<b>4,121</b>	
<b>Total Operating Revenues</b>		<b>249,071</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)		52,986	5
General Operating Expenses (680-690)		23,596	6
<b>Total Operation and Maintenance Expenses</b>		<b>76,582</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)		46,746	7
Amortization Expense (404)			8
Taxes (408)		42,359	9
<b>Total Other Operating Expenses</b>		<b>89,105</b>	
<b>Total Operating Expenses</b>		<b>165,687</b>	
<b>NET OPERATING INCOME</b>		<b>83,384</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				<b>1</b>
Commercial	2	161	307	<b>2</b>
Industrial	1	92	4,341	<b>3</b>
<b>Total Unmetered Sales to General Customers (460)</b>	<b>3</b>	<b>253</b>	<b>4,648</b>	
Metered Sales to General Customers (461)				
Residential	468	20,322	63,197	<b>4</b>
Commercial	71	7,062	19,474	<b>5</b>
Industrial	8	44,244	57,436	<b>6</b>
<b>Total Metered Sales to General Customers (461)</b>	<b>547</b>	<b>71,628</b>	<b>140,107</b>	
Private Fire Protection Service (462)	3		2,632	<b>7</b>
Public Fire Protection Service (463)	1		88,892	<b>8</b>
Other Sales to Public Authorities (464)	15	3,741	8,671	<b>9</b>
Sales to Irrigation Customers (465)				<b>10</b>
Sales for Resale (466)		0	0	<b>11</b>
Interdepartmental Sales (467)				<b>12</b>
<b>Total Sales of Water</b>	<b>569</b>	<b>75,622</b>	<b>244,950</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	88,892	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>88,892</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges		5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,018	7
<b>Other (specify):</b>		
MISCELLANEOUS	3,103	8
<b>Total Other Water Revenues (474)</b>	<b>4,121</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	22,769	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	8,839	3
Chemicals (630)	1,098	4
Supplies and Expenses (640)	17,146	5
Repairs of Water Plant (650)	3,134	6
Transportation Expenses (660)		7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>52,986</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	4,200	8
Office Supplies and Expenses (681)		9
Outside Services Employed (682)	3,729	10
Insurance Expense (684)	3,950	11
Employees Pensions and Benefits (686)	7,349	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	4,368	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>23,596</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>76,582</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		39,792	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		497	2
<b>Net property tax equivalent</b>		<b>39,295</b>	
Social Security		2,686	3
PSC Remainder Assessment		378	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>42,359</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Shawano	Waupaca			1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.217213	0.241190			3
County tax rate	mills		6.072586	6.386471			4
Local tax rate	mills		12.120249	13.458135			5
School tax rate	mills		8.927348	9.912842			6
Voc. school tax rate	mills		1.967191	2.184332			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>29.304587</b>	<b>32.182970</b>			10
Less: state credit	mills		0.913800	1.825300			11
<b>Net tax rate</b>	mills		<b>28.390787</b>	<b>30.357670</b>			12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>12.120249</b>	<b>13.458135</b>			14
<b>Combined School Tax Rate</b>	mills		<b>10.894539</b>	<b>12.097174</b>			15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			16
<b>Total Local &amp; School Tax</b>	mills		<b>23.014788</b>	<b>25.555309</b>			17
<b>Total Tax Rate</b>	mills		<b>29.304587</b>	<b>32.182970</b>			18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.785365</b>	<b>0.794063</b>			19
<b>Total tax net of state credit</b>	mills		<b>28.390787</b>	<b>30.357670</b>			20
<b>Net Local and School Tax Rate</b>	mills		<b>22.297122</b>	<b>24.105906</b>			21
Utility Plant, Jan. 1	\$	<b>1,979,904</b>	10,750	1,969,154			22
Materials & Supplies	\$	<b>10,503</b>	56	10,447			23
<b>Subtotal</b>	\$	<b>1,990,407</b>	<b>10,806</b>	<b>1,979,601</b>			24
Less: Plant Outside Limits	\$	<b>0</b>	0	0			25
<b>Taxable Assets</b>	\$	<b>1,990,407</b>	<b>10,806</b>	<b>1,979,601</b>			26
Assessment Ratio	dec.		0.920756	0.829218			27
<b>Assessed Value</b>	\$	<b>1,651,470</b>	<b>9,950</b>	<b>1,641,521</b>			28
<b>Net Local &amp; School Rate</b>	mills		<b>22.297122</b>	<b>24.105906</b>			29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>39,792</b>	<b>222</b>	<b>39,570</b>			30
Tax Equivalent per 1994 PSC Report	\$	23,140					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>39,792</b>					34



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	414		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>414</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	679		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	20,628		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>21,307</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	75,999		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	226,131		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	28,196	22,540	20
<b>Total Pumping Plant</b>	<b>330,326</b>	<b>22,540</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	40,925		23
<b>Total Water Treatment Plant</b>	<b>40,925</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	191		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			414	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>414</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			679	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			20,628	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>21,307</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			75,999	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			226,131	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			50,736	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>352,866</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			40,925	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>40,925</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			191	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	591,162		26
Transmission and Distribution Mains (343)	770,209	96,649	27
Fire Mains (344)	0		28
Services (345)	56,703	13,319	29
Meters (346)	53,126	3,853	30
Hydrants (348)	59,688	19,273	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,531,079</b>	<b>133,094</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	5,996		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	21,720		37
Other General Equipment (379)	28,137		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>55,853</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,979,904</b>	<b>155,634</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,979,904</b>	<b>155,634</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			591,162	26
Transmission and Distribution Mains (343)			866,858	27
Fire Mains (344)			0	28
Services (345)			70,022	29
Meters (346)	1,500		55,479	30
Hydrants (348)	2,000		76,961	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>3,500</b>	<b>0</b>	<b>1,660,673</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			5,996	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			21,720	37
Other General Equipment (379)			28,137	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>55,853</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,500</b>	<b>0</b>	<b>2,132,038</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>3,500</b>	<b>0</b>	<b>2,132,038</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			7,457	7,457	1
February			6,305	6,305	2
March			5,275	5,275	3
April			6,408	6,408	4
May			8,208	8,208	5
June			8,188	8,188	6
July			7,546	7,546	7
August			8,909	8,909	8
September			8,357	8,357	9
October			6,929	6,929	10
November			5,536	5,536	11
December			5,594	5,594	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>84,712</b>	<b>84,712</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				777	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				83,935	16
Less: Water sold				75,622	17
Losses and unaccounted for				8,313	18
Percent unaccounted for to the nearest whole percent (%)				10%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
BUSTED WATERMAINS ACCOUNT FOR 1,780,000 GALLONS OF WATER LOSS					
Maximum gallons pumped by all methods in any one day during reporting year				477	21
Date of maximum: 9/15/1999					22
Cause of maximum:					23
FLUSHING FIRE HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year				95	24
Date of minimum: 11/19/1999					25
Total KWH used for pumping for the year				115,300	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL NO.1	1	98	12	170,000	Yes	<b>1</b>
WELL NO. 2	2	76	16	84,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	HIGHLIFT #1	HIGHLIFT #2	NO.1	<b>1</b>
Location	HIGHLIFT #1	HIGHLIFT #2	WELL #1	<b>2</b>
Purpose	B	B	P	<b>3</b>
Destination	D	D	R	<b>4</b>
Pump Manufacturer	SIMMONS	SIMMONS	LAYNE N.W.	<b>5</b>
Year Installed	1990	1990	1935	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	550	550	450	<b>8</b>
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	<b>10</b>
Year Installed	1990	1990	1996	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	40	40	10	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	NO.2			<b>14</b>
Location	WELL NO. 2			<b>15</b>
Purpose	P			<b>16</b>
Destination	R			<b>17</b>
Pump Manufacturer	LAYNE N.W.			<b>18</b>
Year Installed	1957			<b>19</b>
Type	VERTICAL TURBINE			<b>20</b>
Actual Capacity (gpm)	300			<b>21</b>
Pump Motor or Standby Engine Mfr	U.S.			<b>23</b>
Year Installed	1996			<b>24</b>
Type	ELECTRIC			<b>25</b>
Horsepower	7			<b>26</b>



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
<b>RESERVOIRS, STANDPIPES</b>			2
<b>OR ELEVATED TANKS</b>			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4
Year constructed	1990	1997	5
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	6
Elevation difference in feet (See Headnote 3.)	6	128	7
Total capacity in gallons	100,000	250,000	8
<b>WATER TREATMENT PLANT</b>			9
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		10
Points of application (wellhouse, central facilities, booster station, other)	OTHER		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5120		13
Is a corrosion control chemical used (yes, no)?	Y	N	14
Is water fluoridated (yes, no)?	Y	Y	15

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	33,683	36	0	0	33,719
M	D	8.000	11,598	0	0	0	11,598
M	D	10.000	11,003	3,125	0	0	14,128
M	D	12.000	1,975	0	0	0	1,975
<b>Total Within Municipality</b>			<b>58,259</b>	<b>3,161</b>	<b>0</b>	<b>0</b>	<b>61,420</b>
<b>Total Utility</b>			<b>58,259</b>	<b>3,161</b>	<b>0</b>	<b>0</b>	<b>61,420</b>

1  
2  
3  
4

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	529	0	0	0	529	22	1
M	1.000	94	0	0	0	94	53	2
M	1.250	2	0	0	0	2		3
M	1.500	8	0	0	0	8	2	4
M	2.000	7	11	0	0	18	11	5
M	3.000	2	0	0	0	2		6
M	4.000	3	0	0	0	3		7
<b>Total Utility</b>		<b>645</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>656</b>	<b>88</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	596	27	20	0	603	0	1
1.000	22	3	3	0	22	0	2
1.250	1	0	0	0	1	0	3
1.500	8	1	0	0	9	1	4
2.000	7	2	0	0	9	0	5
3.000	4	0	1	0	3	1	6
4.000	2	0	0	0	2	0	7
<b>Total:</b>	<b>640</b>	<b>33</b>	<b>24</b>	<b>0</b>	<b>649</b>	<b>2</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	479	50	3	6	0	65	603	1
1.000	2	13	1	2	1	3	22	2
1.250	0	0	1	0	0	0	1	3
1.500	0	6	0	1	0	2	9	4
2.000	0	3	3	2	1	0	9	5
3.000	0	0	0	1	0	2	3	6
4.000	0	0	1	1	0	0	2	7
<b>Total:</b>	<b>481</b>	<b>72</b>	<b>9</b>	<b>13</b>	<b>2</b>	<b>72</b>	<b>649</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	91	7	2		96	2
<b>Total Fire Hydrants</b>	<b>91</b>	<b>7</b>	<b>2</b>	<b>0</b>	<b>96</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	96
Number of distribution system valves end of year:	168
Number of distribution valves operated during year:	51

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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service (Page W-08)

The additions to other pumping equipment relate to a large contract which involves the additions to the industrial park and work done on Sherman Street.

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### Water Mains (Page W-15)

The additions to water mains were financed through the 1998 Water and Sewer Bonds which were issued in 1998 in the amount of \$2,490,000.

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### Water Services (Page W-16)

The additions to water services were financed through the 1998 Water and Sewer Bonds issued in 1998 in the amount of \$2,490,000.

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### Hydrants and Distribution System Valves (Page W-18)

MARION UTILITY TESTED AS MANY VALVES AS THEY WERE ABLE TO FIND TIME FOR. CONSTRUCTION PROJECTS RELATING TO INDUSTRIAL PARK LIMITED THE TIME ACCESS TO MANY VALVES. IN 2000 THE CONSTRUCTION WILL BE MOST DONE AND IT IS THE UTILITY'S INTENTION TO SET UP A SYSTEM FOR TESTING AND TRACKING THE VALVES THIS YEAR.

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**SEWER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	232,199	1
<b>Total Sewage Operating Revenues</b>	<b>232,199</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	895	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	645	6
Amortization of Construction Grants (636)	0	7
<b>Total Other Operating Revenues</b>	<b>1,540</b>	
<b>Total Operating Revenues</b>	<b>233,739</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	61,572	8
Maintenance Expenses (831-834)	23,258	9
Customer Accounting & Collection Expenses (840-843)	0	10
Administrative and General Expenses (850-857)	23,375	11
<b>Total Operation and Maintenance Expenses</b>	<b>108,205</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	48,807	12
Amortization Expense (404)		13
Taxes (408)	2,716	14
<b>Total Other Operating Expenses</b>	<b>51,523</b>	
<b>Total Operating Expenses</b>	<b>159,728</b>	
<b>NET OPERATING INCOME</b>	<b>74,011</b>	

**SEWAGE OPERATING REVENUES**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues	3	110	1,091	1
Commercial Revenues				2
Industrial Revenues	1	1,820	6,945	3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>4</b>	<b>1,930</b>	<b>8,036</b>	
Measured Service to General Customers (622)				
Residential Revenues	475	19,797	123,420	5
Commercial Revenues	73	7,030	41,395	6
Industrial Revenues	12	10,586	47,307	7
Revenues from Public Authorities				8
<b>Total Measured Service to General Customers (622)</b>	<b>560</b>	<b>37,413</b>	<b>212,122</b>	
Service to Public Authorities (623)	11	2,058	12,041	9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
<b>Total Sewage Operating Revenues</b>	<b>575</b>	<b>41,401</b>	<b>232,199</b>	



**HIGH STRENGTH CONTRIBUTORS**

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

**OTHER OPERATING REVENUES (SEWER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	895	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>895</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
UNMETERED SALES	645	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>645</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE		7
<b>Total Amortization of Construction Grants (636)</b>	<b>0</b>	

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	31,392	1
Power and Fuel for Pumping (821)	10,517	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)	2,110	6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	17,553	8
Transportation Expenses (828)		9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>61,572</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)		11
Maintenance of Collection System Pumping Equipment (832)		12
Maintenance of Treatment and Disposal Plant Equipment (833)		13
Maintenance of General Plant Structures and Equipment (834)	23,258	14
<b>Total Maintenance Expenses</b>	<b>23,258</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)		15
Flat Rate Inspections (841)		16
Meter Reading (842)		17
Uncollectible Accounts (843)		18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)	3,450	19
Office Supplies and Expenses (851)		20
Outside Services Employed (852)	5,268	21
Insurance Expense (853)	4,800	22
Employees Pensions and Benefits (854)	8,165	23

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Regulatory Commission Expenses (855)		<b>24</b>
Miscellaneous General Expenses (856)	1,692	<b>25</b>
Rents (857)		<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>23,375</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>108,205</b>	

**TAXES (ACCT. 408 - SEWER)**

When allocation of taxes is made between departments, explain method used.
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<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Social Security		2,219	<b>1</b>
Local and School Tax Equivalent on Meters Charged by Water Department		497	<b>2</b>
PSC Remainder Assessment			<b>3</b>
Other (specify): NONE			<b>4</b>
<b>Total tax expense</b>		<b>2,716</b>	

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	1,600		4
Structures and Improvements (311)	63,595		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	1,347,429	106,565	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	43,049		10
<b>Total Collection System</b>	<b>1,455,673</b>	<b>106,565</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	92,642		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	11,748		16
<b>Total Collection System Pumping Installations</b>	<b>104,390</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	489,025		18
Preliminary Treatment Equipment (332)	10,441		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	196,403		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	30,636		23
Sludge Treatment and Disposal Equipment (337)	12,364		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	16,867	2,095	26
Outfall Sewer Pipes (340)	0		27

**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			1,600	4
Structures and Improvements (311)			63,595	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)			1,453,994	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			43,049	10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>1,562,238</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			92,642	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			11,748	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>104,390</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			489,025	18
Preliminary Treatment Equipment (332)			10,441	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			196,403	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			30,636	23
Sludge Treatment and Disposal Equipment (337)			12,364	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			18,962	26
Outfall Sewer Pipes (340)			0	27

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)	38,999		28
<b>Total Treatment and Disposal Plant</b>	<b>794,735</b>	<b>2,095</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,354,798</b>	<b>108,660</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>2,354,798</b>	<b>108,660</b>	



**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Other Treatment and Disposal Plant Equipment (341)			<b>38,999</b>	<b>28</b>
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>796,830</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			<b>0</b>	<b>29</b>
Structures and Improvements (371)			<b>0</b>	<b>30</b>
Office Furniture and Equipment (372)			<b>0</b>	<b>31</b>
Computer Equipment (372.1)			<b>0</b>	<b>32</b>
Transportation Equipment (373)			<b>0</b>	<b>33</b>
Other General Equipment (379)			<b>0</b>	<b>34</b>
Other Tangible Property (390)			<b>0</b>	<b>35</b>
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>2,463,458</b>	
Common Utility Plant Allocated to Sewer Department			<b>0</b>	<b>36</b>
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>2,463,458</b>	

**SEWER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

**SEWER MAINS**

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)

NONE

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## SEWER OPERATING SECTION FOOTNOTES

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NONE